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Programme planning

Proposed strategic framework for the period 2014-2015

Part two: biennial programme plan

Programme 26
Internal oversight

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* A/67/50.

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Overall orientation

26.1 The overall purpose of the programme is to enhance transparency and accountability and contribute to the economy, high efficiency, effectiveness and goal fulfilment in the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action that it considers necessary to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection, evaluation and investigation.

26.2 The mandate for the programme is derived from General Assembly resolutions 48/218 B, 54/244 and 59/272, and the relevant provisions of the Financial Regulations and Rules of the United Nations (ST/SGB/2003/7) and of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8). The Office works closely with the other United Nations oversight bodies, namely the United Nations Board of Auditors and the Joint Inspection Unit, to promote effective coordination and to minimize overlap and duplication of effort.

26.3 The Office strives to achieve accountability and transparency by supporting the Organization as it endeavours to establish an effective and transparent system of accountability and to enhance its capacity to identify, assess and mitigate the risks. This will be accomplished through the issuance of timely, high-quality reports on inspections, evaluations, internal audits and investigations, in accordance with applicable international standards.

26.4 The Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, among others, the internationally agreed development goals, including those contained in the Millennium Development Goals and in the outcomes of the major United Nations conferences and international agreements. In addition, the Office undertakes a number of measures to support the Organization's commitment to gender mainstreaming, including oversight of United Nations gender mainstreaming efforts.

Subprogramme 1
Internal audit

Objective of the Organization: To improve the Organization's risk management, control and governance processes

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased ability of Member States and the Secretariat to make decisions based on internal audits, which strengthen internal control and governance processes and improve risk management	(a) (i) Increased mention of the Internal Audit Division's reports in the decision-making of Member States

	(ii) Maintained percentage of programme managers who express satisfaction with the quality and usefulness of the Internal Audit Division's reports
(b) Improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability by programme managers	(b) (i) Maintained percentage of critical audit recommendations accepted by programme managers relating to accountability, efficiency and effectiveness
	(ii) Maintained percentage of audit recommendations implemented by programme managers

Strategy

26.5 The Internal Audit Division will perform risk-based audits applying the International Standards for the Professional Practice of Internal Auditing to assist management in establishing and strengthening risk management, internal control and governance using a combination of assurance and advisory services. The Division will adapt its organization by reinforcing its capacity to meet future challenges, such as the implementation of the enterprise resource planning system, the International Public Sector Accounting Standards, enterprise risk management and major capital projects.

Subprogramme 2
Inspection and evaluation

Objective of the Organization: To strengthen accountability, learning, relevance, efficiency, effectiveness and impact in the implementation of programmes

Expected accomplishments of the Secretariat	Indicators of achievement
Increased ability of Member States and the Secretariat to make decisions based on Office of Internal Oversight Services inspections and evaluations, including self-evaluations, that assess the relevance, efficiency and effectiveness of programmes and thematic issues	(i) Increased percentage of programme and thematic inspections and evaluations that have contributed to more informed decision-making on relevance, efficiency and effectiveness in the implementation of programmes
	(ii) Increased number of programmes evaluated and inspected

Strategy

26.6 The Inspection and Evaluation Division will strengthen the decision-making of Member States and the Secretariat through evaluations and inspections that provide timely, objective, credible and relevant information on the Organization's performance. In coordination with other divisions of the Office and oversight bodies as appropriate, the Office will conduct a programme of evaluations and inspections

that includes cyclical coverage of programmes and topics on a risk-assessed basis, using a standardized and methodologically rigorous approach to ensure the quality and usefulness of Inspection and Evaluation Division reports. To provide quality assurance for self-evaluation and reporting, the Division will continue to conduct validation inspections and reviews, to provide Member States with reasonable assurances about the credibility and reliability of results reported by Secretariat programmes. The Division aims to complete validation inspections of all Secretariat programmes' performance reporting by the end of 2012. The Division will continue to strive to strengthen further the quality of inspections and evaluations through greater use of subject expertise and partnerships with relevant knowledge centres, for example research and academic institutions.

26.7 The Division aims to provide independent evaluative evidence to enhance the Organization's accountability and promote learning. Evaluations and inspections will contribute to improved relevance, efficiency, effectiveness and impact of the United Nations.

Subprogramme 3
Investigations

Objective of the Organization: To enhance accountability through investigations of possible violations of rules or regulations

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved quality and timeliness of investigations to enable effective action to be taken in relation to misconduct	(a) (i) Increased percentage of closure and investigation reports[a] that meet timeline targets
	(ii) Increased percentage of closure and investigation reports for which processes for applying corrective measures commence within 12 months
(b) Increased awareness of United Nations personnel, including programme managers and others, to prevent or respond appropriately to misconduct	(b) (i) Increased number of United Nations personnel responsible for investigations or investigation tasks who receive investigation training
	(ii) Increased percentage of cases reported to the Office by United Nations personnel

[a] Investigation reports refer only to those reports where misconduct has been substantiated. If misconduct is not substantiated, a closure report, not an investigation report, is issued.

Strategy

26.8 The Investigations Division investigates, with assurances of confidentiality, reports of possible misconduct and makes recommendations for appropriate action to ensure that the Organization can more effectively promote accountability. The Division conducts reactive investigations driven by reports of wrongdoing or

misconduct submitted to it, and pro-active investigations, especially with regard to high-risk operations.

26.9 In particular, the Division is approaching issues of sexual exploitation and abuse in peacekeeping missions more comprehensively through cooperation with the Department of Field Support and mission personnel so that investigations can form part of an overall response that emphasizes prevention, awareness and accountability. The strategy includes follow-up with troop- and police-contributing countries and military command. Economic fraud within the United Nations system is also targeted so as to promote accountability and safeguard the Organization's interests, assets and resources by limiting exposure to organizational risks.

26.10 The Division's direct responsibility ends with the production of an investigation report, but its work is part of a larger system of justice and deterrence and, as the entry point to that system, the quality of its work is critical to the success of the system as a whole. The Division is considering ways in which it might influence other parts of the system, such as the processes for applying sanctions, in order to increase the impact and value of investigations.

26.11 The Division provides outreach services further to promote protection of the Organization's interests, assets and resources by empowering staff to limit exposure to such risks. These include advisory services to programme managers to encourage a preventative approach to wrongdoing and, in accordance with General Assembly resolution 59/287, developing training for investigators outside the Office to improve the quality of first-response investigations and promote individual accountability.

Legislative mandates

General Assembly resolutions

48/218 B	Review of the efficiency of the administrative and financial functioning of the United Nations
53/207	Programme planning
54/244	Review of the implementation of General Assembly resolution 48/218 B
57/292	Questions relating to the programme budget for the biennium 2002-2003
59/270	Reports of the Secretary-General on the activities of the Office of Internal Oversight Services
59/271	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
59/272	Review of the implementation of General Assembly resolution 48/218 B and 54/244
59/287	Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations

60/1	2005 World Summit Outcome
60/254	Review of the efficiency of the administrative and financial functioning of the United Nations
60/257	Programme planning
60/259	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
61/245	Comprehensive review of governance and oversight with the United Nations and its funds, programmes and specialized agencies
61/275	Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services
62/234	Reports of the Office of Internal Oversight Services and financing of the Procurement Task Force
62/247	Strengthening investigations
63/263	Questions relating to the programme budget for the biennium 2008-2009
63/265	Report of the Office of Internal Oversight Services on its activities
63/270	Capital master plan
63/276	Accountability framework, enterprise risk management and internal control framework, and results-based management framework
64/232	Report of the Office of Internal Oversight Services on its activities
64/243	Questions relating to the proposed programme budget for the biennium 2010-2011
64/259	Towards an accountability system in the United Nations Secretariat
64/263	Review of the implementation of General Assembly resolutions 48/218 B, 54/244 and 59/272
65/250	Report of the Office of Internal Oversight Services on its activities
66/236	Report of the Office of Internal Oversight Services on its activities
66/246	Questions relating to the proposed programme budget for the biennium 2012-2013